

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION

IN RE: WAREHOUSE 86, LLC
DEBTOR

CASE NO. 08-03423 EE
CHAPTER 7

TRUSTEE'S APPLICATION FOR EMPLOYMENT OF ACCOUNTANT

COMES NOW, the Trustee, Kimberly R. Lentz, in the above styled bankruptcy proceeding, and files this her Application for Employment of Accountant, and in support of same would show unto the Court the following:

To perform her duties as Trustee, Kimberly R. Lentz requires the services of an accountant to assume primary responsibility for the preparation and filing of tax returns and to provide other accounting services from time to time. That the Trustee has selected Stephen Smith and the accounting firm of Stephen Smith & Company, P.C., 5 Old River Place, Suite 107, Ridgeland, MS 39202, for the reason that they have considerable experience in matters of this character and are well qualified to represent her. The Trustee is informed that the hourly rate of Stephen Smith is \$175.00 per hour. The Trustee believes the rate is reasonable in light of current hourly rates charged by other accountants in the State of Mississippi. The Trustee believes that Stephen Smith and Stephen Smith & Company, P.C. are disinterested persons within the meaning of 11 U.S.C. §101.

WHEREFORE, PREMISES CONSIDERED, the Trustee, Kimberly R. Lentz, would pray that the Court appoint Stephen Smith and the accounting firm of Stephen Smith & Company, P.C. to act as accountants for the Trustee and to be paid as an administrative expense in such amount that this Court may hereinafter determine and allow upon application to be filed with the Court. Your Trustee would further pray for such other and further relief as is just and proper in the premises.

Respectfully Submitted,
KIMBERLY R. LENTZ, TRUSTEE

OF COUNSEL:

By: /s/ Kimberly R. Lentz
KIMBERLY R. LENTZ, (BAR NO. 8986)

Lentz & Little, PA
Post Office Box 927
Gulfport, Mississippi 39502
Telephone (228) 867-6050
Facsimile (228) 867-6077

CERTIFICATE OF SERVICE

I, KIMBERLY R. LENTZ, do hereby certify that the following have been served electronically via ECF with a copy of the foregoing document:

United States Trustee : USTPRegion05.JA.ECF@usdoj.gov
Christopher R. Maddux, Attorney for Debtor: chris.maddux@butlersnow.com
John A. Crawford, Jr., Attorney for Debtor: jack.crawford@butlersnow.com
Stephen W. Rosenblatt, Attorney for Debtor: Steve.Rosenblatt@butlersnow.com

I further certify that I mailed a true and correct copy of the foregoing document to:

Warehouse 86, LLC.
Post Office Box 16692
Jackson, MS 39236

Stephen Smith, C.P.A.
Stephen Smith & Company, P.C.
5 Old River Place, Suite 107
Jackson, MS 39202

This the 1st day of February, 2011.

/s/ Kimberly R. Lentz
KIMBERLY R. LENTZ

STEPHEN SMITH & COMPANY, P.C.

Certified Public Accountants

5 Old River Place, Suite 107

Jackson, Mississippi 39202

(601) 352-6767

STATEMENT OF PROFESSIONAL PURSUANT TO RULE 2014

COMES NOW, Stephen Smith, C.P.A. of Stephen Smith & Company, P.C., Certified Public Accountants, and would represent unto the Court, under penalty of perjury:

That I have no connection with the debtor(s), or any other party in interest, their respective accountants and attorneys, the United States Trustee or any person employed in the office of the United States Trustee in the subject case.

I was previously employed as a Bankruptcy Analyst with the Office of the United States Trustee from March 8, 1993 through January 5, 1995; however, at this time, I have no connection with the United States Trustee or any person employed in the Office of the United States Trustee.



Stephen Smith, C.P.A.